

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>TOLEDO</div> <div>CITY OF _____, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16208601000000</div> <div>City of Toledo</div> <div>PO Box 234</div> <div>Toledo, IA 52342</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,041,435		1,041,435	1,014,081
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,041,435		1,041,435	1,014,081
Delinquent property taxes		0		0	
TIF revenues		0		0	
Other city taxes		297,606	0	297,606	241,211
Licenses and permits		1,280	0	1,280	7,150
Use of money and property		20,973	27,025	47,998	24,675
Intergovernmental		424,468	357,650	782,118	716,647
Charges for fees and service		278,233	1,105,333	1,383,566	1,352,238
Special assessments		0	0	0	
Miscellaneous		168,667	19,240	187,907	34,200
Other financing sources		157,054	2,140,986	2,298,040	3,123,478
Total revenues and other sources		2,389,716	3,650,234	6,039,950	6,513,680
Expenditures and Other Financing Uses					
Public safety		601,899	0	601,899	652,233
Public works		315,799	0	315,799	387,589
Health and social services		2,858	0	2,858	13,100
Culture and recreation		304,021	0	304,021	334,074
Community and economic development		183,344	0	183,344	252,512
General government		134,622	0	134,622	162,114
Debt service		217,644	0	217,644	220,157
Capital projects		0	0	0	11,000
Total governmental activities expenditures		1,760,187	0	1,760,187	2,032,779
Business type activities		0	3,407,887	3,407,887	4,001,644
Total ALL expenditures		1,760,187	3,407,887	5,168,074	6,034,423
Other financing uses, including transfers out		175,356	0	175,356	523,478
Total ALL expenditures/And other financing uses		1,935,543	3,407,887	5,343,430	6,557,901
Excess revenues and other sources over (Under) Expenditures/And other financing uses		454,173	242,347	696,520	-44,221
Beginning fund balance July 1, 2014		970,642	1,751,106	2,721,748	2,721,748
Ending fund balance June 30, 2015		1,424,815	1,993,453	3,418,268	2,677,527
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 1,995,000	Other long-term debt		\$ 0
Revenue debt		\$ 3,453,938	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 5,095,006
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF TOLEDO						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	599,263	324,492		117,680			1,041,435			1,041,435	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	599,263	324,492		117,680	0		1,041,435		T01	1,041,435	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	599,263	324,492		117,680	0	0	1,041,435			1,041,435	6				
7	<b>TIF revenues</b>							0		T01	0	7				
8	<b>Other city taxes</b>															
8	Utility tax replacement excise taxes	16,849	10,188		3,669			30,706		T15	30,706	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	24,540						24,540		T15	24,540	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax	3,674	2,223		828			6,725		T19	6,725	12				
13	Hotel/motel tax	77,499						77,499		T19	77,499	13				
14	Other local option taxes		158,136					158,136		T09	158,136	14				
15	<b>TOTAL OTHER CITY TAXES</b>	122,562	170,547	0	4,497	0	0	297,606	0		297,606	15				
16	<b>Section B - LICENSES AND PERMITS</b>	1,280						1,280		T29	1,280	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	1,762	551					2,313	968	U20	3,281	18				
19	Rents and royalties	18,560						18,560	26,057	U40	44,617	19				
20	Other miscellaneous use of money and property	100						100		U20	100	20				
21								0			0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	20,422	551	0	0	0	0	20,973	27,025		47,998	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants	121,751						121,751	357,650	B50	479,401	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	<b>Total Federal grants and reimbursements</b>	121,751	0	0	0	0	0	121,751	357,650		479,401	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF TOLEDO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		245,241					245,241		C46	245,241	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	6,955	2,999					9,954		C89	9,954	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	6,955	248,240	0	0	0	0	255,195	0		255,195	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	13,561						13,561			13,561	63				
64	Library service							0		D89	0	64				
65	Township contributions	33,268						33,268		D89	33,268	65				
66	Fire/EMT service	693						693		D89	693	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	47,522	0	0	0	0	0	47,522	0		47,522	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	176,228	248,240	0	0	0	0	424,468	357,650		782,118	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	511,553	A91	511,553	73				
74	Sewer							0	508,606	A8Ø	508,606	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking	540						540		A6Ø	540	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	32,899	A81	32,899	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF TOLEDO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	5,538						5,538		A89	5,538	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	4,470						4,470		A89	4,470	92				
93	Ambulance charges	244,084						244,084		A89	244,084	93				
94	Sidewalk street repair charges	19,667						19,667		A44	19,667	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	3,569						3,569		A89	3,569	99				
100	Park, recreation, and cultural charges							0	24,369	A61	24,369	100				
101	Animal control charges	365						365		A89	365	101				
102	Other charges - Specify							0			0	102				
103	Child Care							0	27,906		27,906	103				
104	TOTAL CHARGES FOR SERVICE	278,233	0	0	0	0	0	278,233	1,105,333		1,383,566	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	138,158	345					138,503		U99	138,503	108				
109	Deposits and sales/fuel tax refunds	2,518						2,518	16,700	U99	19,218	109				
110	Sale of property and merchandise	9,528						9,528		U11	9,528	110				
111	Fines	9,974						9,974		U30	9,974	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Refunds/reimbursements	6,405	1,739					8,144	2,540		10,684	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	166,583	2,084	0	0	0	0	168,667	19,240		187,907	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF TOLEDO					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,364,571	745,914	0	122,177	0	0	2,232,662	1,509,248		3,741,910	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	610						610		NR	610	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	2,122,074	NR	2,122,074	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	54,000			102,444			156,444	18,912		175,356	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	54,610	0	0	102,444	0	0	157,054	2,140,986		2,298,040	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,419,181	745,914	0	224,621	0	0	2,389,716	3,650,234		6,039,950	132
133												133
134	Beginning fund balance July 1, 2014	618,203	322,882		21,186	8,371		970,642	1,751,106		2,721,748	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,037,384	1,068,796	0	245,807	8,371	0	3,360,358	5,401,340		8,761,698	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
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158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF TOLEDO							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	313,122	96,311					409,433		E62	409,433	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	46,317	4,083					50,400		E24	50,400	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	110,489	31,151					141,640		E32	141,640	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	426						426		E32	426	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	470,354	131,545	0	0	0	0	601,899			601,899	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF TOLEDO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	25,962	117,480					143,442		E44	143,442	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	40,531						40,531		E44	40,531	48
49	Traffic control safety — Current operation	15,107	141					15,248		E44	15,248	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		15,656					15,656		E44	15,656	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation		70,501					70,501		E44	70,501	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		25,900					25,900		E81	25,900	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	4,521						4,521		E81	4,521	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	86,121	229,678	0	0	0	0	315,799			315,799	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF TOLEDO							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	2,858						2,858		E32	2,858	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,858	0	0	0	0	0	2,858			2,858	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF TOLEDO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	99,606	54,353					153,959		E52	153,959	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	7,000						7,000		E61	7,000	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	21,207	1,472					22,679		E61	22,679	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	71,780						71,780		E61	71,780	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	37,039	11,564					48,603		E03	48,603	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	236,632	67,389	0	0	0	0	304,021			304,021	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	57,272						57,272		E89	57,272	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	126,072						126,072		E50	126,072	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	183,344	0	0	0	0	0	183,344			183,344	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF TOLEDO						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	7,603	477					8,080		E29	8,080	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	79,092	10,726					89,818		E23	89,818	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	9,946						9,946		E25	9,946	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	26,778						26,778		E31	26,778	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	123,419	11,203	0	0	0	0	134,622			134,622	176
177	<b>Section G — DEBT SERVICE</b>							0			0	177
178	Principal				195,000			195,000			195,000	178
179	Interest				22,394			22,394			22,394	179
180	Fees				250			250			250	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	217,644	0	0	217,644			217,644	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	0	0	0			0	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	0	0	0			0	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,102,728	439,815	0	217,644	0	0	1,760,187			1,760,187	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF TOLEDO					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								503,844	E91	503,844	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								299,838	E80	299,838	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								56,184	E81	56,184	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF TOLEDO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237				
238	Other business type — Current operation											238				
239	Purchase of land and equipment											239				
240	Construction											240				
241												241				
242	Enterprise Debt Service											242				
243	Enterprise Capital Projects											243				
244	Enterprise TIF Capital Projects											244				
245	Internal service funds — Specify											245				
246												246				
247												247				
248												248				
249												249				
250												250				
251	TOTAL BUSINESS TYPE ACTIVITIES											251				
252												252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,102,728	439,815	0	217,644	0	0	1,760,187	3,407,887		5,168,074	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE		254			
255	Regular transfers out	18,912	156,444					175,356			175,356	255				
256	Internal TIF loans/repayments and transfers out							0			0	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	18,912	156,444	0	0	0	0	175,356	0		175,356	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,121,640	596,259	0	217,644	0	0	1,935,543	3,407,887		5,343,430	259				
260												260				
261	Ending fund balance June 30, 2015:											261				
262	Governmental:											262				
263	Nonspendable							0			0	263				
264	Restricted		454,856		28,163	8,371		491,390			491,390	264				
265	Committed							0			0	265				
266	Assigned	526,207	17,681					543,888			543,888	266				
267	Unassigned	389,537						389,537			389,537	267				
268	Total Governmental	915,744	472,537	0	28,163	8,371	0	1,424,815			1,424,815	268				
269	Proprietary								1,993,453		1,993,453	269				
270	Total ending fund balance June 30, 2015	915,744	472,537	0	28,163	8,371	0	1,424,815	1,993,453		3,418,268	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,037,384	1,068,796	0	245,807	8,371	0	3,360,358	5,401,340		8,761,698	271				
272												272				

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF TOLEDO

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05

\$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

56,184

All other.....

M89

\$

54,000

Purpose

Amount paid to State

Highways.....

L44

\$

111,347

All other.....

L89

\$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200

\$

Amount - Omit cents

635,314

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$ 2,122,074	39U \$	49U \$	49U \$	49U \$ 2,122,074	49U \$	191 \$ 15,750
2. Sewer utility	19U 1,030,000	29U	39U 55,000	49U	49U	49U 975,000	49U	189 27,295
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. GO Aquatic	900,000		85,000	815,000				17,194
GO Sewer	19U	29U	39U	49U	49U	49U	49U	189
10.	1,125,000		65,000	1,060,000				23,969
GO Library	19U	29U	39U	49U	49U	49U	49U	189
11.	50,000		50,000	0				2,050
GO Fire Truck	19U	29U	39U	49U	49U	49U	49U	189
12.	180,000		60,000	120,000				3,150
Child Care	19U	29U	39U	49U	49U	49U	49U	189
13. Revenue Note	362,887		6,023			356,864		14,857
14.		29U	39U	49U	49U	49U	49U	189
Total long-term debt	3,647,887	2,122,074	321,023	1,995,000	0	3,453,938	0	104,265

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 302,006	\$		3,116,262	3,418,268

REMARKS

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Continued on next page

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